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**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**FINANCIAL STATEMENTS**

*for the*

**YEAR ENDED DECEMBER 31, 2006**

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Release Date 8-1-07

**JAMES T. BATES  
CERTIFIED PUBLIC ACCOUNTANT  
612 Barksdale Blvd  
Bossier City, Louisiana 71111**

***LASALLE COMMUNITY ACTION ASSOCIATION, INC.***

***Financial Statements***

***for the***

***YEAR ENDED DECEMBER 31, 2006***

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Financial Report**

**Year Ended December 31, 2006**

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## **AUDITOR'S REPORT**

# James T. Bates

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## Independent Auditor's Report

To the Board of Directors  
LaSalle Community Action Association, Inc.  
Harrisonburg, Louisiana

I have audited the accompanying statement of financial position of LaSalle Community Action Association, Inc. as of December 31, 2006 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the LaSalle Community Action Association, Inc.'s management. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

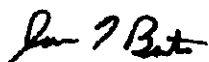
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2006 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 27, 2007 on my consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of my audit.



The accompanying supplemental combining schedules on page 11 through 16 are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grant and Contract Analysis" shown on pages 17 through 38 in the table of contents, which includes the schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," are presented for the purpose of providing various funding sources of LaSalle Community Action Association, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of LaSalle Community Action Association, Inc., and certain schedules are for periods other than the Association's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.



June 27, 2007

## **FINANCIAL STATEMENTS**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Statement of Financial Position  
December 31, 2006**

**Assets**

**Current assets:**

Cash	\$ 349,834
Due from grantors	189,163
Accounts receivable	437
Due from other funds	36,709
Other receivables	<u>4,597</u>

Total current assets 580,740

**Property and equipment:**

Property and equipment	850,557
Accumulated depreciation	<u>408,838</u>

Net property and equipment 441,719

**Total Assets** \$ 1,022,459

**Liabilities and Net Assets**

**Current Liabilities:**

Accounts payable	\$ 235,583
Accrued liabilities	0
Due to grantors	82,224
Advance from grantor	0
Due to other funds	36,709
Cash overdraft	84,043
Current portion of long-term debt	<u>15,121</u>

Total current liabilities 453,680

**Long-term Liabilities:**

Long-term debt	<u>76,091</u>
----------------	---------------

Total long-term liabilities 76,091

Total Liabilities 529,771

**Net assets:**

**Unrestricted:**

Operating	101,309
Designated for specific programs	41,207
Fixed assets	<u>350,172</u>

Total net assets 492,688

**Total Liabilities and Net Assets** \$ 1,022,459

The accompanying notes are an integral part of the financial statements.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Statement of Activities  
For the Year Ended December 31, 2006

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 5,626,778
Miscellaneous revenues	76,809
Grantee in-kind contributions	<u>394,415</u>
Total revenues and other support	<u>6,098,002</u>
Expenses:	
Rapides Foundation	1,223
Community Service Block Grant	508,768
Emergency Food & Shelter	47,806
Weatherization Assistance	209,170
S.T.E.P. Job Readiness	222,002
Head Start	2,370,616
Child and Adult Care Food Program	263,213
Head Start Miscellaneous Projects	16,547
HUD Section 8	197,071
WIA	2,072,752
LIHEAP Energy Assistance	40,983
LIHEAP Hurricane Crisis	1,295
Medicaid	4,108
Catahoula/Concordia S.T.E.P. Transportaion	29,642
Grant S.T.E.P. Transportaion	39,230
General Services	<u>81,736</u>
Total expenses	<u>6,106,162</u>
Change in net assets	(8,160)
Net assets, as of beginning of year	498,447
Prior year adjustment	<u>2,401</u>
Net assets, as of end of year	<u>\$ 492,688</u>

The accompanying notes are an integral part of the financial statements.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Statement of Cash Flows**  
**For the Year Ended December 31, 2006**

**Operating activities**

Change in net assets	\$ (8,160)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	64,527
(Increase) decrease in operating assets:	
Due from grantors	61,868
Accounts receivable	(437)
Other receivables	(672)
Increase (decrease) in operating liabilities:	
Accounts payable	(22,947)
Accrued liabilities	0
Due to grantors	12,079
Cash overdraft	(5,088)
Net cash provided by operating activities	<u>101,170</u>

**Investing activities**

Payments for property and equipment	<u>(23,551)</u>
Net cash used in investing activities	<u>(23,551)</u>

**Financing activities**

Proceeds from long-term borrowing	0
Repayments of long-term debt	<u>(20,306)</u>
Net cash provided by financing activities	<u>(20,306)</u>

**Other activities:**

Prior year adjustment to net assets	<u>2,401</u>
Net cash provided by other activities	<u>2,401</u>

Net increase (decrease) in cash	59,714
Cash as of beginning of year	<u>290,120</u>
Cash as of ending of year	<u>\$ 349,834</u>

**Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures**

Operating activities reflect the following:	
Interest paid	\$ 9,349

The accompanying notes are an integral part of the financial statements.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements  
December 31, 2006

(1) Summary of Significant Accounting Policies

A. Nature of Activities

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

**Community Services Block Grant (8%)** - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

**Emergency Food and Shelter (1%)** - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local governing board.

**Weatherization Program (4%)** - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Department of Health and Human Services passed through the Louisiana Department of Social Services.

**Head Start Program (39%)** - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

**Head Start Food Reimbursement Program (4%)** - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

**Section 8 Housing Assistance Program (4%)** - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

(Continued)

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

**WIA (34%)** - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

**LIHEAP Energy Assistance (1%)** - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency.

**S.T.E.P. (4%)** - Provides to qualifying individuals pre and post job readiness skills training. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

**General Assistance and Other Programs (1%)** - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

**B. Basis of Accounting**

The financial statements of the Association have been prepared on the accrual basis of accounting.

**C. Basis of Presentation**

Financial statement presentation follows the recommendations of Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No.117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**D. Income Tax Status**

The Association is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of Internal Revenue Code. However, income from certain activities not directly related to the Association's tax - exempt purpose would be subject to taxation as unrelated business income. The Association had no such income for this audit period.

**E. Uses of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(Continued)

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

**F. Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**G. Property and Equipment**

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

**H. Revenue and Support**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**I. Compensated Absences**

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

**J. Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

(Continued)



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

K. Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at December 31, 2006, but received after that date.

(2) Cash and Cash Equivalents

The Association maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 and each institution has pledged securities for any balances in excess of the FDIC insured balance. At December 31, 2006, total cash balances held at financial institutions was \$445,473.

The Association's accounting software allows for the use of one or more cash accounts and will distribute receipts and disbursements to the various programs based upon the codes entered at the time of the transaction. Due to this capability, the Association consolidated the majority of the individual program's checking accounts into four checking accounts. With this consolidation, some programs will have a negative cash account even though the actual balance in the checking account is positive. Cash on hand at December 31, 2006 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$349,834
Bank overdrafts	<u>84,043</u>
Total	<u>\$265,890</u>

(3) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 2006:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Unrestricted	\$ 36,709	\$ 386
Restricted Funds:		
Emergency Food and Shelter		860
Community Service Block Grant	<u>-0-</u>	<u>35,463</u>
	<u>\$ 36,709</u>	<u>\$ 36,709</u>

(Continued)

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

(4) Property and Equipment

Property and Equipment consists of the following at December 31, 2006:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30 years	\$ 228,877	\$ -0-	\$ 228,877
Furniture and Equipment	3 to 10 years	609,805	11,875	621,680
Accumulated Depreciation		(399,014)	(9,824)	(408,838)
Net investment in property and equipment		\$ <u>439,668</u>	\$ <u>2,051</u>	\$ <u>441,719</u>

Depreciation for the year ended December 31, 2006 is \$64,527.

(5) Long Term Debt

Long term debt as of December 31, 2006, is as follows:

Note payable, bank, at 8.75% payable in monthly installments of \$1,875.45 including interest, through April, 2015. This note is secured by a mortgage on a building.	\$ 91,212
Less current maturities	<u>15,121</u>
	<u>\$ 76,091</u>

Long-term debt matures as follows:

2007	\$ 15,121
2008	16,499
2009	18,002
2010	19,642
2011 and after	<u>21,948</u>
	<u>\$ 91,212</u>

(6) Commitments and Contingencies

At December 31, 2006, employees of the Association, contingent upon grant revenue availability, were due \$76,199 accrued vacation pay. Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

## **COMBINING SCHEDULES**

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Financial Position  
December 31, 2006

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatheri- zation Assistance</u>	<u>S.T.E.P. JOB READINESS</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>
<b>Assets</b>							
<b>Current Assets:</b>							
Cash	\$ 5,889	\$ 53,149	\$ 3,415	\$ 0	\$ 0	\$ 57,903	\$ 14,714
Due from grantors	0	3,849	0	25,259	17,500	13,370	19,069
Accounts receivable	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0
Other receivables	0	0	0	0	0	0	0
<b>Total current assets</b>	<b>5,889</b>	<b>56,998</b>	<b>3,415</b>	<b>25,259</b>	<b>17,500</b>	<b>71,273</b>	<b>33,783</b>
<b>Property and equipment:</b>							
Property and equipment	670	30,766	0	62,382	0	551,845	9,954
Accumulated depreciation	335	29,282	0	24,177	0	157,704	9,872
<b>Net property and equipment</b>	<b>335</b>	<b>1,484</b>	<b>0</b>	<b>38,205</b>	<b>0</b>	<b>394,141</b>	<b>82</b>
<b>Total Assets</b>	<b>\$ 6,224</b>	<b>\$ 58,482</b>	<b>\$ 3,415</b>	<b>\$ 63,464</b>	<b>\$ 17,500</b>	<b>\$ 465,414</b>	<b>\$ 33,865</b>
<b>Liabilities and Net Assets</b>							
<b>Current Liabilities:</b>							
Accounts payable	\$ 0	\$ 13,917	\$ 0	\$ 19,013	\$ 6,433	\$ 70,943	\$ 15,722
Accrued liabilities	0	0	0	0	0	0	0
Due to grantors	0	0	0	0	0	0	0
Advance from grantor	0	0	0	0	0	0	0
Due to other funds	0	35,463	860	0	0	0	0
Cash overdraft	0	0	0	4,676	10,745	0	0
Current portion of long-term debt	0	0	0	0	0	15,121	0
<b>Total current liabilities</b>	<b>0</b>	<b>49,380</b>	<b>860</b>	<b>23,689</b>	<b>17,178</b>	<b>86,064</b>	<b>15,722</b>
<b>Long-term Liabilities:</b>							
Long-term debt	0	0	0	0	0	76,091	0
<b>Total long-term liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,091</b>	<b>0</b>
<b>Total liabilities</b>	<b>0</b>	<b>49,380</b>	<b>860</b>	<b>23,689</b>	<b>17,178</b>	<b>162,155</b>	<b>15,722</b>
<b>Net assets:</b>							
<b>Unrestricted:</b>							
Operating	6,224	0	2,555	0	0	0	0
Designated for specific programs	0	7,618	0	1,570	322	330	18,061
Fixed assets	0	1,484	0	38,205	0	302,929	82
<b>Total net assets</b>	<b>6,224</b>	<b>9,102</b>	<b>2,555</b>	<b>39,775</b>	<b>322</b>	<b>303,259</b>	<b>18,143</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,224</b>	<b>\$ 58,482</b>	<b>\$ 3,415</b>	<b>\$ 63,464</b>	<b>\$ 17,500</b>	<b>\$ 465,414</b>	<b>\$ 33,865</b>

Head Start Miscellaneous Projects	HUD Section 8	WIA	LIHEAP Energy Assistance	LIHEAP Hurricane Crisis	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	General Services	Total
\$ 9,444	\$ 34,031	\$ 104,428	\$ 7,213	\$ 0	\$ 0	\$ 10,675	\$ 0	\$ 48,973	\$ 349,834
0	0	101,089	1,913	0	0	6,070	848	196	189,163
0	0	0	0	0	0	0	0	437	437
0	0	0	0	0	0	0	0	36,709	36,709
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	4,597	4,597
9,444	34,031	205,517	9,126	0	0	16,745	848	90,912	580,740
1,349	3,633	136,058	13,533	0	0	11,958	20,084	8,325	850,557
135	3,233	136,058	13,198	0	0	11,958	20,084	2,802	408,838
1,214	400	0	335	0	0	0	0	5,523	441,719
\$ 10,658	\$ 34,431	\$ 205,517	\$ 9,461	\$ 0	\$ 0	\$ 16,745	\$ 848	\$ 96,435	\$ 1,022,459
\$ 453	\$ 973	\$ 82,703	\$ 1,237	\$ 0	\$ 0	\$ 464	\$ 1,804	\$ 21,921	\$ 235,583
0	0	0	0	0	0	0	0	0	0
0	0	57,608	0	0	0	0	0	24,616	82,224
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	386	36,709
0	0	65,206	0	0	0	0	3,416	0	84,043
0	0	0	0	0	0	0	0	0	15,121
453	973	205,517	1,237	0	0	464	5,220	46,923	453,680
0	0	0	0	0	0	0	0	0	76,091
0	0	0	0	0	0	0	0	0	76,091
453	973	205,517	1,237	0	0	464	5,220	46,923	529,771
0	33,058	0	7,889	0	0	16,281	(4,372)	39,674	101,309
8,991	0	0	0	0	0	0	0	4,315	41,207
1,214	400	0	335	0	0	0	0	5,523	350,172
10,205	33,458	0	8,224	0	0	16,281	(4,372)	49,512	492,688
\$ 10,658	\$ 34,431	\$ 205,517	\$ 9,461	\$ 0	\$ 0	\$ 16,745	\$ 848	\$ 96,435	\$ 1,022,459

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule Of Activities  
For the Year ended December 31, 2006

	Rapides Foundation	Community Service Block Grant	Emergency Food and Shelter	Weatheri- zation Assistance	S.T.R.P. JOE READINESS	Head Start	Child and Adult Care Food Program
Revenues and Other Support:							
Contractual revenue - grants	\$ 0	\$ 503,069	\$ 47,806	\$ 239,991	\$ 167,500	\$ 1,971,746	\$ 223,083
Donations - police juries	0	0	0	0	54,200	0	0
Miscellaneous revenues	560	0	0	0	0	329	987
Grantee in-kind contributions	0	0	0	0	0	394,415	0
Total revenues and other support	560	503,069	47,806	239,991	221,700	2,366,490	224,070
Expenses:							
Personnel	0	325,923	0	94,056	162,014	1,260,418	116,397
Fringe benefits	0	51,187	0	11,998	34,782	229,218	19,438
Travel	0	5,082	0	1,315	809	12,758	508
Administrative expenses	0	1,780	923	72	0	5,932	0
Program costs	0	0	0	0	2,230	36,678	0
Material	0	0	0	63,311	0	0	0
Equipment and maintenance	0	10,661	0	0	2,347	27,777	0
Occupancy	0	36,161	0	2,290	8,460	77,051	25
Telephone	0	19,643	0	112	4,771	20,240	0
Insurance	0	9,314	0	14,310	1,785	71,438	0
Vehicle operation	0	3,670	0	7,145	0	73,398	0
Outreach	0	11,674	0	0	0	0	0
Supplies and postage	0	10,270	0	268	835	23,107	124
Classroom supplies	0	0	0	0	0	0	0
Participant stipends	0	0	0	0	0	1,575	0
Utilities	0	14,203	0	0	3,934	63,359	0
Professional services	1,000	0	0	3,300	0	19,409	0
Publications	0	872	0	20	0	539	0
Food and related supplies	0	0	0	0	0	2,044	126,054
Miscellaneous	0	2,628	0	245	35	979	0
Client and assistance payments	0	0	46,883	0	0	0	0
Grantee in-kind expenses	0	0	0	0	0	394,415	0
Depreciation	223	5,700	0	10,673	0	41,241	667
Interest	0	0	0	55	0	9,040	0
Total expenses	1,223	508,768	47,806	209,170	222,002	2,370,616	263,213
Change in net assets	(663)	(5,699)	0	30,821	(302)	(4,126)	(39,143)
Net assets, as of beginning of year	6,887	14,801	2,555	8,954	624	307,385	57,286
Program transfers	0	0	0	0	0	0	0
Transfers due to merger	0	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0	0
Net assets, as of end of year	\$ 6,224	\$ 9,102	\$ 2,555	\$ 39,775	\$ 322	\$ 303,259	\$ 18,143

Head Start Miscellaneous Projects	HUD Section 8	WIA	LIHEAP Energy Assistance	LIHEAP Hurricane Crisis	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	General Services	Total
\$ 0	\$ 0	\$ 0	\$ 41,357	\$ 0	\$ 1,652	\$ 40,648	\$ 19,440	\$ 21,196	\$ 3,277,488
0	212,608	2,072,752	0	0	0	0	0	9,730	2,349,290
21,773	643	0	0	0	0	0	0	52,517	76,809
0	0	0	0	0	0	0	0	0	394,415
21,773	213,251	2,072,752	41,357	0	1,652	40,648	19,440	83,443	6,098,002
0	20,576	898,021	24,379	0	0	7,792	26,387	37,745	2,973,708
0	3,475	158,838	3,986	0	0	957	3,869	5,526	523,274
1,424	946	35,333	349	0	188	24	176	2,090	61,002
625	1,205	4,060	196	0	2,518	0	0	(439)	16,872
0	0	772,727	0	0	0	0	0	0	811,635
4,052	0	0	0	0	0	0	0	0	67,363
0	98	21,213	6,219	690	0	1,422	132	1,465	72,024
290	1,004	70,831	2,000	0	0	1,000	670	6,419	206,201
0	622	29,644	107	5	0	811	160	169	76,284
0	275	12,468	0	0	0	4,776	1,630	1,304	117,300
140	43	0	0	0	0	10,421	5,039	937	100,793
0	0	0	0	0	0	0	0	0	11,674
178	498	18,836	178	100	402	177		699	55,672
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	1,575
0	355	18,598	0	0	0	1,170	0	430	102,049
0	1,800	24,240	1,000	0	1,000	0	0	6,895	58,644
0	0	7,943	80	0	0	0	0	240	9,694
2,860	0	0	0	0	0	0	0	4,080	135,038
6,843	0	0	0	0	0	24	0	1,524	12,278
0	165,774	0	482	500	0	0	0	11,152	224,791
0	0	0	0	0	0	0	0	0	394,415
135	400	0	2,007	0	0	1,068	1,167	1,246	64,527
0	0	0	0	0	0	0	0	254	9,349
16,547	197,071	2,072,752	40,983	1,295	4,108	29,642	39,230	81,736	6,106,162
5,226	16,180	0	374	(1,295)	(2,456)	11,006	(19,790)	1,707	(8,160)
4,979	14,877	0	7,850	1,295	2,456	5,275	15,418	47,805	498,447
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	2,401	0	0	0	0	0	0	0	2,401
\$ 10,205	\$ 33,458	\$ 0	\$ 8,224	\$ 0	\$ 0	\$ 16,281	\$ (4,372)	\$ 49,512	\$ 492,688

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act  
Combining Schedule of Financial Position  
December 31, 2006

ASSETS	Adult	Youth	Dislocated Worker	Welfare to Work	Katrina National Emergency Grant	Total
Cash in bank	\$ 40,260	\$ 0	\$ 41,016	\$ 0	\$ 23,152	\$ 104,428
Receivables:						
Due from grantor	0	81,019	0	0	20,070	101,089
Due from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total current assets	40,260	81,019	41,016	0	43,222	205,517
Property and equipment:						
Property and equipment	50,225	50,225	25,112	10,496	0	136,058
Accumulated depreciation	50,225	50,225	25,112	10,496	0	136,058
Net property and equipment	0	0	0	0	0	0
Total assets	\$ 40,260	\$ 81,019	\$ 41,016	\$ 0	\$ 43,222	\$ 205,517
<b>LIABILITIES AND NET ASSETS</b>						
Liabilities:						
Accounts payable	\$ 15,170	\$ 15,813	\$ 8,498	\$ 0	\$ 43,222	\$ 82,703
Due to grantor	25,090	0	32,518	0	0	57,608
Due to other funds	0	0	0	0	0	0
Cash overdraft	0	65,206	0	0	0	65,206
Total current liabilities	40,260	81,019	41,016	0	43,222	205,517
Long-term liabilities:						
Long-term debt	0	0	0	0	0	0
Total long-term liabilities	0	0	0	0	0	0
Total liabilities	40,260	81,019	41,016	0	43,222	205,517
Net assets:						
Unrestricted:						
Operating	0	0	0	0	0	0
Designated for						
specific programs	0	0	0	0	0	0
Fixed assets	0	0	0	0	0	0
Total net assets	0	0	0	0	0	0
Total liabilities and net assets	\$ 40,260	\$ 81,019	\$ 41,016	\$ 0	\$ 43,222	\$ 205,517



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act  
Combining Schedule of Activities  
Year ended December 31, 2006

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>Welfare to Work</u>	<u>Katrina National Emergency Grant</u>	<u>Total</u>
Revenues	\$ 425,957	\$ 612,591	\$ 217,577	\$ 0	\$ 816,627	\$ 2,072,752
Expenses:						
Personnel	127,202	357,718	112,072	0	301,029	898,021
Fringe benefits	20,557	64,936	22,118	0	51,227	158,838
Travel	4,495	11,655	3,056	0	16,127	35,333
Administrative expenses	1,321	1,616	822	0	301	4,060
Program costs	224,036	114,173	45,409	0	389,109	772,727
Material	0	0	0	0	0	0
Equipment and maintenance	6,433	6,213	5,522	0	3,045	21,213
Occupancy	16,982	21,870	12,581	0	19,398	70,831
Telephone	8,300	9,971	5,936	0	5,437	29,644
Insurance	3,432	6,701	1,928	0	407	12,468
Vehicle operation	0	0	0	0	0	0
Outreach	0	0	0	0	0	0
Supplies and postage	2,523	2,661	1,054	0	12,598	18,836
Classroom supplies	0	0	0	0	0	0
Teacher stipends	0	0	0	0	0	0
Utilities	4,309	5,819	2,906	0	5,564	18,598
Professional services	6,049	8,840	3,313	0	6,038	24,240
Publications	318	418	860	0	6,347	7,943
Food and related supplies	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Client and assistance payments	0	0	0	0	0	0
Grantee in-kind	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total expenses	425,957	612,591	217,577	0	816,627	2,072,752
Excess revenues (deficit) over expenses	0	0	0	0	0	0
Net assets, as of beginning of year	0	0	0	0	0	0
Transfer from other programs	0	0	0	0	0	0
Transfer from state	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0
Balance (deficit) at end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**Supplemental Information Schedules Prepared  
For Grant and Contract Analysis**

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2005N0029  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Period ended December 31, 2006

	November 1, 2004 Through December 31, 2006 Approved			Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>		<u>Variance</u>
<b>Revenues:</b>				
LA Department of Labor	\$ 440,997	\$ 440,997	\$	0
Less amount returned	0	0		0
Net revenues	<u>440,997</u>	<u>440,997</u>		<u>0</u>
<b>Expenditures:</b>				
Outreach expenditures:				
Personnel	181,969	181,969		0
Fringe benefits	39,336	39,326		10
Travel	750	750		0
Equipment	0	0		0
Other support costs	60,269	60,270		(1)
Program activities	21,955	21,955		0
Administration expenditures:				
Personnel	91,413	91,412		1
Fringe benefits	18,004	18,014		(10)
Travel	2,296	2,296		0
Equipment	0	0		0
Other administration expenses	23,108	23,108		0
Community Food And Nutrition	<u>1,897</u>	<u>1,897</u>		<u>0</u>
 Total expenditures	 <u>440,997</u>	 <u>440,997</u>		 <u>0</u>
 Excess revenues over expenditures	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$</u>	 <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2006N0029  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Period ended December 31, 2006

	October 1, 2005 Through December 31, 2006		
	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Labor	\$ 449,670	\$ 449,670	\$ 0
Less amount returned	0	0	0
Net revenues	<u>449,670</u>	<u>449,670</u>	<u>0</u>
Expenditures:			
Outreach expenditures:			
Personnel	178,713	178,712	1
Fringe benefits	29,720	29,732	(12)
Travel	1,469	1,469	0
Equipment	0	0	0
Other support costs	89,108	89,087	21
Program activities	25,000	18,052	6,948
Administration expenditures:			
Personnel	80,446	80,446	0
Fringe benefits	16,264	16,273	(9)
Travel	3,733	3,733	0
Equipment	0	0	0
Other administration expenses	25,217	25,217	0
Community Food And Nutrition	0	0	0
Total expenditures	<u>449,670</u>	<u>442,721</u>	<u>6,949</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>6,949</u>	\$ <u>6,949</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2007N0029  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Period ended December 31, 2006

	October 1, 2006 Through December 31, 2006		Favorable (Unfavorable) Variance
	Approved Budget	Actual	
<b>Revenues:</b>			
LA Department of Labor	\$ 403,517	\$ 98,350	\$ (305,167)
Less amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net revenues	<u>403,517</u>	<u>98,350</u>	<u>(305,167)</u>
<b>Expenditures:</b>			
Outreach expenditures:			
Personnel	179,964	42,658	137,306
Fringe benefits	42,657	6,885	35,772
Travel	1,500	747	753
Equipment	0	0	0
Other support costs	50,810	17,607	33,203
Program activities	10,000	200	9,800
Administration expenditures:			
Personnel	80,745	18,032	62,713
Fringe benefits	16,565	3,253	13,312
Travel	2,500	742	1,758
Equipment	0	0	0
Other administration expenses	18,776	5,449	13,327
Community Food And Nutrition	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>403,517</u>	<u>95,573</u>	<u>307,944</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>2,777</u>	\$ <u>2,777</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Weatherization Assistance (DOE) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
Incurred During the Year ended December 31, 2006  
For the Program Period ended March 31, 2007

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE)	\$ <u>228,673</u>	\$ <u>121,985</u>	\$ <u>(106,688)</u>
Current expenditures:			
Administration	23,052	5,478	17,574
Program operations	106,561	81,642	24,919
Incidental repair supplement	56,565	29,251	27,314
Health and safety	9,579	2,362	7,217
Liability insurance	6,250	3,036	3,214
Training and technical assistance	23,366	216	23,150
Financial audit	<u>3,300</u>	<u>0</u>	<u>3,300</u>
Total expenditures	<u>228,673</u>	<u>121,985</u>	<u>106,688</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
Incurred During the Year ended December 31, 2006  
For the Program Period ended March 31, 2007

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DHHS)	\$ <u>131,301</u>	\$ <u>43,690</u>	\$ <u>(87,611)</u>
Current expenditures:			
Administration	13,913	1,075	12,838
Program operations	72,431	33,773	38,658
Incidental repair supplement	38,446	8,116	30,330
Health and safety	6,511	726	5,785
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>131,301</u>	<u>43,690</u>	<u>87,611</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Weatherization Assistance (DOE) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Program Period ended March 31, 2006

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE)	\$ 250,268	\$ 225,978	\$ (24,290)
Current expenditures:			
Administration	19,573	19,573	0
Program operations	127,738	127,737	1
Vehicles and equipment	60,000	52,795	7,205
Health and Safety	8,760	4,341	4,419
Liability insurance	5,000	5,000	0
Training and technical assistance	26,697	14,032	12,665
Financial audit	2,500	2,500	0
Total expenditures	250,268	225,978	24,290
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Weatherization Assistance (LIHEAP) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Program Period ended March 31, 2006

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (LIHEAP)	\$ <u>188,616</u>	\$ <u>174,470</u>	\$ <u>(14,146)</u>
Current expenditures:			
Administration	12,346	12,346	0
Program operations	63,672	58,111	5,561
Vehicles	0	0	0
Incidental repair supplement	107,298	98,713	8,585
Health and Safety	300	300	0
Liability insurance	5,000	5,000	0
Training and technical assistance	0	0	0
Financial audit	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>188,616</u>	<u>174,470</u>	<u>14,146</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH5211/40  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Program Year ended March 31, 2006

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 2,077,683	\$ 2,077,683	\$ 0
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	514,396	514,396	0
Grand total revenues	<u>2,592,079</u>	<u>2,592,079</u>	<u>0</u>
Current expenditures:			
Direct costs:			
Personnel	1,356,499	1,311,601	44,898
Fringe benefits	265,558	237,343	28,215
Travel	0	15,396	(15,396)
Equipment	49,850	0	49,850
Supplies	38,000	16,680	21,320
Contractual	25,000	17,975	7,025
Other	342,776	478,956	(136,180)
Sub total expenditures	2,077,683	2,077,951	(268)
Grantees' share	514,396	514,396	0
Grand total expenditures	<u>2,592,079</u>	<u>2,592,347</u>	<u>(268)</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>(268)</u>	\$ <u>(268)</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Fiscal Year 2006 Appropriations (Budget) for Which Total  
Revenues and Expenditures Were Completed during the Year ended December 31, 2006

	Appropriation for the Fiscal <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>516,119</u>	\$ <u>516,119</u>	\$ <u>0</u>
Total income	<u>516,119</u>	<u>516,119</u>	<u>0</u>
Expenditures:			
Program costs	464,508	464,508	0
Administration	<u>51,611</u>	<u>51,611</u>	<u>0</u>
Total expenditures	<u>516,119</u>	<u>516,119</u>	<u>0</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2006 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>88,568</u>	\$ <u>26,189</u>	\$ <u>(62,379)</u>
Total income	<u>88,568</u>	<u>26,189</u>	<u>(62,379)</u>
Expenditures:			
Program costs	79,712	17,333	62,379
Administration	<u>8,856</u>	<u>8,856</u>	<u>0</u>
Total expenditures	<u>88,568</u>	<u>26,189</u>	<u>62,379</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Adult

Schedule of Fiscal Year 2007 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Fiscal Year 2007	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 414,427	\$ 16,029	\$ (398,398)
Total income	<u>414,427</u>	<u>16,029</u>	<u>(398,398)</u>
Expenditures:			
Program costs	372,985	0	372,985
Administration	<u>41,442</u>	<u>16,029</u>	<u>25,413</u>
Total expenditures	<u>414,427</u>	<u>16,029</u>	<u>398,398</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Adult - Transfer from Dislocated Worker  
Schedule of Fiscal Year 2006 Appropriations (Budget) for Which Total  
Revenues and Expenditures Were Completed during the Year ended December 31, 2006

	Appropriation for the Fiscal <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>80,000</u>	\$ <u>80,000</u>	\$ <u>0</u>
Total income	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Expenditures:			
Program costs	80,000	80,000	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2005 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>692,328</u>	\$ <u>676,464</u>	\$ <u>(15,864)</u>
Total income	<u>692,328</u>	<u>676,464</u>	<u>(15,864)</u>
Expenditures:			
Program costs	623,096	607,232	15,864
Administration	<u>69,232</u>	<u>69,232</u>	<u>0</u>
Total expenditures	<u>692,328</u>	<u>676,464</u>	<u>15,864</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2006 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>529,740</u>	\$ <u>52,974</u>	\$ <u>(476,766)</u>
Total income	<u>529,740</u>	<u>52,974</u>	<u>(476,766)</u>
Expenditures:			
Program costs	476,766	0	476,766
Administration	<u>52,974</u>	<u>52,974</u>	<u>0</u>
Total expenditures	<u>529,740</u>	<u>52,974</u>	<u>476,766</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>



# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Program Year 2005 Appropriations (Budget) for Which Total  
Revenues and Expenditures were Completed during the Year ended December 31, 2006

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>45,452</u>	\$ <u>45,452</u>	\$ <u>0</u>
Total income	<u>45,452</u>	<u>45,452</u>	<u>0</u>
Expenditures:			
Program costs	33,407	33,407	0
Administration	<u>12,045</u>	<u>12,045</u>	<u>0</u>
Total expenditures	<u>45,452</u>	<u>45,452</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker  
Schedule of Fiscal Year 2006 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Fiscal Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 215,843	\$ 176,062	\$ (39,781)
Total income	<u>215,843</u>	<u>176,062</u>	<u>(39,781)</u>
Expenditures:			
Program costs	186,259	146,478	39,781
Administration	<u>29,584</u>	<u>29,584</u>	<u>0</u>
Total expenditures	<u>215,843</u>	<u>176,062</u>	<u>39,781</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker  
Schedule of Program Year 2006 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>123,188</u>	\$ <u>12,318</u>	\$ <u>(110,870)</u>
Total income	<u>123,188</u>	<u>12,318</u>	<u>(110,870)</u>
Expenditures:			
Program costs	110,870	0	110,870
Administration	<u>12,318</u>	<u>12,318</u>	<u>0</u>
Total expenditures	<u>123,188</u>	<u>12,318</u>	<u>110,870</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Dislocated Worker Transfer to Adult  
Schedule of Fiscal Year 2006 Appropriations (Budget) for Which Total  
Revenues and Expenditures were Completed during the Year ended December 31, 2006

	Appropriation for the Fiscal Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 80,000	\$ 80,000	\$ 0
Total income	80,000	80,000	0
Expenditures:			
Program costs	80,000	80,000	0
Administration	0	0	0
Total expenditures	80,000	80,000	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Katrina National Emergency Grant  
Schedule of Program Year 2005 Appropriations (Budget) for Which Total  
Revenues and Expenditures were Completed during the Year ended December 31, 2006

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>1,061,182</u>	\$ <u>1,061,182</u>	\$ <u>0</u>
Total income	<u>1,061,182</u>	<u>1,061,182</u>	<u>0</u>
Expenditures:			
Program costs	955,064	955,064	0
Administration	<u>106,118</u>	<u>106,118</u>	<u>0</u>
Total expenditures	<u>1,061,182</u>	<u>1,061,182</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Katrina National Emergency Grant  
Schedule of Fiscal Year 2006 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2006

	Appropriation for the Fiscal Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 800,000	\$ 667,232	\$ (132,768)
Total income	<u>800,000</u>	<u>667,232</u>	<u>(132,768)</u>
Expenditures:			
Program costs	731,523	634,960	96,563
Administration	<u>68,477</u>	<u>32,272</u>	<u>36,205</u>
Total expenditures	<u>800,000</u>	<u>667,232</u>	<u>132,768</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

## Schedule of Expenditures of Federal Funds

For the Year ended December 31, 2006

<u>Federal Grantor: Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ 262,546
LA Dept. of Education/Summer Feeding Program	10.559	8,148
Total - Department of Agriculture		270,694
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	1,971,746
LA Dept. of Health and Hospitals/Medicaid	93.778	4,108
LA Dept. of Social Services/S.T.E.P. Transportation	93.667	66,637
LA Housing Finance Agency/Temporary Energy Assistance	93.558	40,271
Total - Department of Health and Human Services		2,082,762
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.195	196,671
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	93.569	503,069
Total - Department of Housing and Urban Development		699,740
Department of Labor:		
Workforce Investment Act		
Adult	17.258	425,957
Youth	17.259	612,591
Dislocated Workers	17.260	217,577
National Emergency Grant	17.260	816,627
S.T.E.P. Job Readiness	93.667	222,002
Total - Department of Labor		2,294,754
Department of Energy:		
LA Housing Finance Agency/Weatherization Assistance Program	81.042	108,479
LA Housing Finance Agency/LIHEAP Weatherization Block Grant	93.568	90,018
Total - Department of Energy		198,497
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	83.523	47,806
Total Federal Assistance		\$ 5,594,253

The accompanying notes to Schedule of Financial Assistance are an integral part of this schedule

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Schedule of Expenditures of Federal Funds  
December 31, 2006

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this financial report.

**(2) Basis of Accounting**

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., and is included in another section of this report.



**OTHER REPORTS REQUIRED BY GOVERNMENT  
AUDITING STANDARDS and MANAGEMENT  
and BUDGET CIRCULAR A-133**

# James T. Bates

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Report on Internal Control Over Financial  
Reporting And On Compliance and Other Matters Based on An Audit  
Of Financial Statements Performed in Accordance With  
Government Auditing Standards

To the Board of Directors  
LaSalle Community Action Association, Inc.  
Harrisonburg, Louisiana

I have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2006, and have issued my report thereon dated June 27, 2007. I have conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered LaSalle Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the association's internal control.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Association's financial statements that is more than inconsequential will not be prevented or detected by the Association's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the association's internal control.

My consideration of internal control over compliance was for the limited purpose described in the second paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Community Action Association Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 27, 2007 on my consideration of LaSalle Community Action Association Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



June 27, 2007

# James T. Bates

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## Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

To the Board of Directors  
LaSalle Community Action Association, Inc.  
Harrisonburg, Louisiana

### Compliance

I have audited the compliance of LaSalle Community Action Association, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of LaSalle Community Action Association, Inc.'s management. My responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Community Action Association, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on LaSalle Community Action Association Inc.'s compliance with those requirements.

In my opinion, LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006. However, the results of my auditing procedures disclosed an instance on noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2006-1.

#### Internal Control Over Compliance

The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered LaSalle Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



June 27, 2007

## **AUDIT FINDINGS**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Summary Schedule of Prior Audit Findings  
December 31, 2006

There were two findings for the previous audit period ending December 31, 2005.

2005 - 1

The Agency violated the State of Louisiana's travel reimbursement policy in one instance. This finding has been resolved.

2005 - 2

The Agency employed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. This finding carried over into 2006, but has been resolved.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Schedule of Findings and Questioned Costs  
December 31, 2006

**A. Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of LaSalle Community Action Association, Inc.
2. No reportable conditions are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. The auditor's Report on Compliance With Requirements Applicable to Each Major Program and On Internal Control Over Compliance in Accordance With OMB Circular A-133 for the major programs expresses an unqualified opinion.
4. No instances of noncompliance material to the financial statements of LaSalle Community Action Association, Inc. were disclosed during the audit.
5. No instances of reportable noncompliance material to each major program of LaSalle Community Action Association, Inc. were disclosed during the audit.
6. The programs tested as major programs were: (1) Head Start Program CFDA #93.600, (2) Department of Labor WIA Programs CFDA #17.258 through 17.260, and (3) Community Service Block Grants CFDA #93.569.
7. The threshold for distinguishing Types A and B programs was \$500,000.
8. LaSalle Community Action Association, Inc. met the 50% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Schedule of Findings and Questioned Costs  
December 31, 2006

**B. Findings - Financial Statements Audit**

2006 - 1

The Agency employed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. The result of this violation caused the Agency to incur a disallowed cost of \$7,600.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Schedule of Prior Audit Findings For  
Louisiana Legislative Auditor  
December 31, 2006

**Summary Schedule of Prior Audit Findings**

There were two findings in the previous audit for the year ended December 31, 2005.

2005 - 1

The Agency violated the State of Louisiana's travel reimbursement policy in one instance. This finding has been resolved.

2005 - 2

The Agency employed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. This finding carried over into 2006 and has been resolved.

There were three management letter comments issued for the audit for the year ended December 31, 2005.

Comments #1, #2, and #3

Field Office Operations

1. The field office case managers are responsible for maintaining files for each enrollee participating in the various programs. During the review on the files, numerous files were found to be incomplete. This issue has been resolved.

Accounting Department

2. When the accounting staff processes payables for payment, the vendor's invoices or purchase orders should have program and general ledger account numbers listed. During the testing of vendor's invoices, numerous invoices and or purchase orders did not have the general ledger account number listed on the face of the invoice. This issue has been resolved.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Schedule of Prior Audit Findings For  
Louisiana Legislative Auditor  
December 31, 2006

**Summary Schedule of Prior Audit Findings, Continued**

Vehicle Operations

3. When the drivers of the Agency's vehicles purchase fuel, the fuel credit card issued to that vehicle should be used and the vehicle number and odometer reading entered on the receipt completed at the time of the purchase. During the testing of the statements received from the fuel vendors, it was noted that the fuel cards used did not match the vehicle identification information supplied to the fuel vendor. This issue has been resolved.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Schedule of Current Audit Findings For Louisiana Legislative  
Auditor  
December 31, 2006

**Corrective Action Plan for Current Year Audit Findings**

There is one finding for the year ended December 31, 2006.

**Finding 2006 - 1**

The Agency employed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. The result of this violation caused the Agency to incur a disallowed cost of \$7,600.

**Management's Response**

The human resources director has been assigned the project to update all Agency hiring practices and employment application forms to ensure that this does not happen in the future. The Agency has made arrangements to reimburse the program from its general fund.